



2027 Budget



City of Long Lake

2027 Tax Levy Summary

2027 Tax Rate Calculation

Adj Tax Capacity	\$5,474,007.00
Operating Levy Amount *	\$1,952,575.00
2017-A Debt Levy	\$ 43,521.63
2027 Tax Rate	36.465%
Prior Year Tax Rate	34.031%
Tax Rate Increase	2.434%

* 'Property Tax Revenues' plus 'Fiscal Disparities' equal the 'Operating Levy Amount' used to calculate the 'City Tax Rate' amount.

<u>Total 2027 Levy Amount</u>	<u>\$1,996,096.63</u>
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Tax Levy History

	Total Net Levy	Tax Levy % Increase	Tax Rate
2020	\$1,118,585	5.06%	36.57%
2021	\$1,223,383	9.37%	36.06%
2022	\$1,277,908	4.46%	35.96%
2023	\$1,406,740	10.08%	33.40%
2024	\$1,577,590	12.15%	33.40%
2025	\$1,745,661	10.65%	33.40%
2026	\$1,815,481	4.00%	34.03%
2027	\$1,996,097	9.95%	36.47%



City of Long Lake 2027 Budget Summary

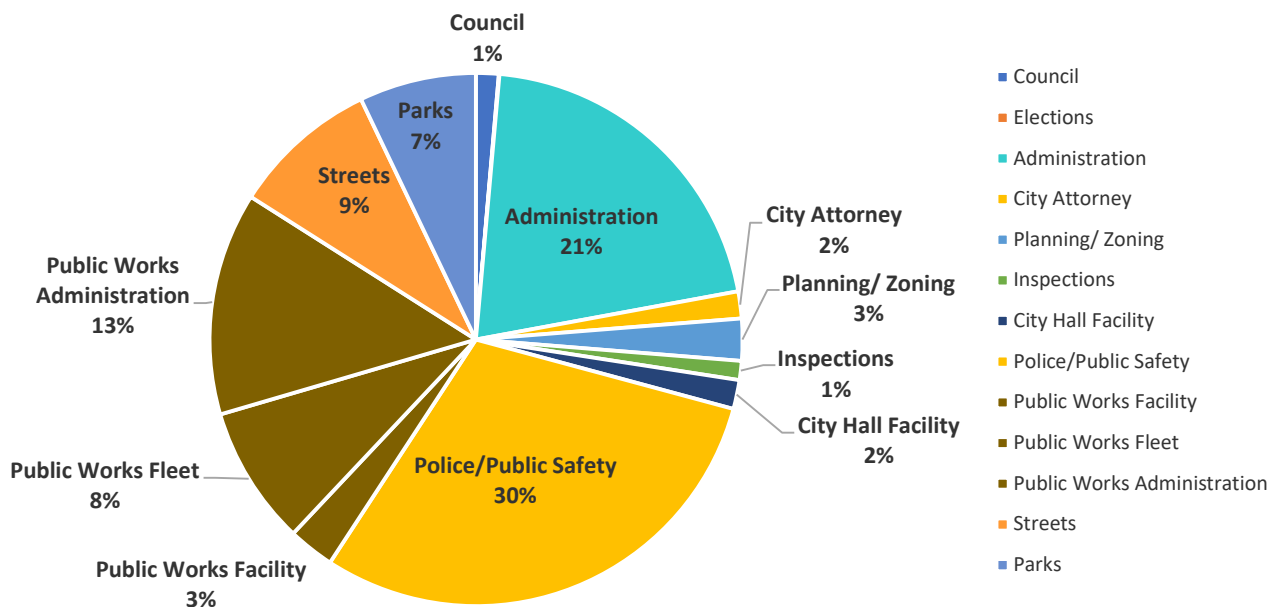
General Fund Revenues

	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>% of Change</u>
Property Tax Revenues *	\$1,667,500.00	\$1,892,575.00	13.50%
Fiscal Disparities *	\$60,000.00	\$60,000.00	0.00%
General Fund Revenues	\$201,500.00	\$185,425.00	-7.98%
	\$1,929,000.00	\$2,138,000.00	

General Fund Expenses

	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>% of Change</u>	<u>% of Total Expenses</u>
Council	\$21,000.00	\$29,200.00	39.05%	1.37%
Elections	\$9,000.00	\$1,000.00	-88.89%	0.05%
Administration	\$431,250.00	\$442,300.00	2.56%	20.69%
City Attorney	\$37,000.00	\$35,000.00	-5.41%	1.64%
Planning/ Zoning	\$29,000.00	\$54,350.00	87.41%	2.54%
Inspections	\$40,000.00	\$24,800.00	-38.00%	1.16%
City Hall Facility	\$53,500.00	\$37,500.00	-29.91%	1.75%
Police/Public Safety	\$645,850.00	\$642,000.00	-0.60%	30.03%
Public Works Facility	\$54,600.00	\$60,000.00	9.89%	2.81%
Public Works Fleet	\$73,000.00	\$180,550.00	147.33%	8.44%
Public Works Administration	\$244,000.00	\$289,150.00	18.50%	13.52%
Streets	\$230,000.00	\$190,250.00	-17.28%	8.90%
Parks	\$60,450.00	\$151,900.00	151.28%	7.10%
	\$1,928,650.00	\$2,138,000.00		

Budget Allocation by Department





2027 Budget

Line-Item Budgets by Fund



City of Long Lake

2027 Operating Budget

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
<u>GENERAL FUND</u>				
REVENUE	\$1,929,000.00	\$2,138,000.00	\$209,000	10.83%
EXPENSE	\$1,929,000.00	\$2,138,000.00	\$209,000	10.83%
P&L	\$0.00	\$0.00	\$0.00	0.00%
<u>REVENUE</u>				
R 101-31010 Current Ad Valorem Taxes	\$1,667,500.00	\$1,891,175.00	\$223,675	13.41%
R 101-31020 Delinquent Ad Valorem Taxes	\$0.00	\$1,000.00	\$1,000	100.00%
R 101-31030 Current Personal Prop	\$0.00	\$400.00	\$400	100.00%
R 101-31040 Fiscal Disparities	\$60,000.00	\$60,000.00	\$0	0.00%
R 101-31900 Penalties and Interest Del Tax	\$0.00	\$5.00	\$5	0.00%
R 101-32110 Liquor Licenses	\$37,900.00	\$38,000.00	\$100	0.26%
R 101-32180 Other Licenses/Permits	\$2,000.00	\$2,250.00	\$250	12.50%
R 101-32181 Tobacco Licenses	\$750.00	\$750.00	\$0	0.00%
R 101-32182 Refuse Haulers	\$1,200.00	\$1,200.00	\$0	0.00%
R 101-32210 Building Permits	\$44,950.00	\$37,000.00	(\$7,950)	-17.69%
R 101-32222 Permit Plan Review Fee	\$15,000.00	\$13,000.00	(\$2,000)	-13.33%
R 101-32230 Plumbing Permits	\$5,000.00	\$4,000.00	(\$1,000)	-20.00%
R 101-32235 Heating / Mechanical Permits	\$5,000.00	\$3,000.00	(\$2,000)	-40.00%
R 101-32240 Animal Licenses	\$150.00	\$175.00	\$25	16.67%
R 101-32271 Sign Permits	\$100.00	\$100.00	\$0	0.00%
R 101-33422 Other State Aid	\$0.00	\$0.00	\$0	0.00%
R 101-33620 Other County Grants/Aid	\$0.00	\$0.00	\$0	0.00%
R 101-34001 Administrative Fees	\$0.00	\$5.00	\$5	0.00%
R 101-34103 Rezoning and Subdivision Fees	\$0.00	\$0.00	\$0	0.00%
R 101-34106 Conditional Use Permit	\$0.00	\$0.00	\$0	0.00%
R 101-34205 False Alarm Billings	\$0.00	\$0.00	\$0	0.00%
R 101-34780 Park Fees	\$250.00	\$470.00	\$220	88.00%
R 101-34950 Other Revenues	\$0.00	\$20.00	\$20	0.00%
R 101-34952 Rent- Public Works	\$15,000.00	\$15,750.00	\$750	5.00%
R 101-35100 Court Fines	\$10,000.00	\$10,500.00	\$500	5.00%
R 101-36210 Interest Earnings	\$16,000.00	\$10,000.00	(\$6,000)	-37.50%
R 101-36211 Lease Interest Revenue	\$0.00	\$0.00	\$0	0.00%
R 101-36221 Verizon Cell Tower Lease	\$45,600.00	\$46,950.00	\$1,350	2.96%
R 101-36230 Contributions and Donations	\$0.00	\$0.00	\$0	0.00%
R 101-36250 State Permit Surcharge	\$2,000.00	\$2,000.00	\$0	0.00%
R 101-36260 Refunds & Reimbursements	\$600.00	\$250.00	(\$350)	-58.33%
R 101-36280 Insurance Claim Reimbursements	\$0.00	\$0.00	\$0	100.00%
	\$1,929,000.00	\$2,138,000.00	\$209,000.00	10.83%



City of Long Lake

2027 Operating Budget

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
<u>EXPENSE</u>				
<u>DEPT-COUNCIL</u>				
E 101-41110-1040 Council Salaries	\$15,600.00	\$20,800.00	\$5,200	33.33%
E 101-41110-1220 FICA Tax	\$1,200.00	\$1,592.00	\$392	32.67%
E 101-41110-1230 MN Paid Leave Tax	\$75.00	\$92.00	\$17	22.67%
E 101-41110-1510 Workers Comp Insurance Prem	\$100.00	\$66.00	(\$34)	-34.00%
E 101-41500-3000 Professional Services	\$0.00	\$3,000.00	\$3,000	100.00%
E 101-41110-3350 Conference/Meetings	\$1,200.00	\$1,300.00	\$100	8.33%
E 101-41110-3500 Printing Expense	\$150.00	\$350.00	\$200	133.33%
E 101-41110-3510 Legal Notices Publishing	\$175.00	\$200.00	\$25	14.29%
E 101-41110-4040 Equipment Maintenance/Repairs	\$2,100.00	\$1,000.00	(\$1,100)	-52.38%
E 101-41110-4300 Miscellaneous	\$50.00	\$50.00	\$0	0.00%
E 101-41110-4330 Dues and Subscriptions	\$250.00	\$250.00	\$0	0.00%
E 101-41110-4600 Recognition Expenditures	\$100.00	\$500.00	\$400	400.00%
<u>DEPT-ELECTIONS</u>				
E 101-41410-1045 Temp Election Judge Pay	\$5,500.00	\$0.00	(\$5,500)	-100.00%
E 101-41410-1230 MN Paid Leave Tax	\$0.00	\$0.00	\$0	0.00%
E 101-41410-2100 Operating Supplies	\$1,750.00	\$0.00	(\$1,750)	-100.00%
E 101-41410-3510 Legal Notices Publishing	\$750.00	\$0.00	(\$750)	-100.00%
E 101-41410-4040 Equipment Maintenance/Repairs	\$1,000.00	\$1,000.00	\$0	0.00%
<u>DEPT-ADMINISTRATION</u>				
E 101-41500-1000 FT Admin Office Salaries	\$245,000.00	\$250,400.00	\$5,400	2.20%
E 101-41500-1110 Unused Vacation/Sick Pay	\$0.00	\$800.00	\$800	0.00%
E 101-41500-1130 Insurance Opt-Out Pay	\$12,000.00	\$10,400.00	(\$1,600)	-13.33%
E 101-41500-1210 PERA	\$18,000.00	\$18,800.00	\$800	4.44%
E 101-41500-1220 FICA Tax	\$18,000.00	\$20,050.00	\$2,050	11.39%
E 101-41500-1230 MN Paid Leave Tax	\$1,100.00	\$1,150.00	\$50	4.55%
E 101-41500-1310 Employer Paid Health Insurance	\$15,500.00	\$25,075.00	\$9,575	61.77%
E 101-41500-1510 Workers Comp Insurance Prem	\$2,500.00	\$800.00	(\$1,700)	-68.00%
E 101-41500-2010 Office Supplies	\$1,500.00	\$1,500.00	\$0	0.00%
E 101-41500-2080 Training and Education	\$5,000.00	\$3,000.00	(\$2,000)	-40.00%
E 101-41500-3000 Professional Services	\$6,500.00	\$7,000.00	\$500	7.69%
E 101-41500-3010 Audit/Accounting Services	\$37,000.00	\$36,000.00	(\$1,000)	-2.70%
E 101-41500-3090 Software Support	\$14,000.00	\$17,500.00	\$3,500	25.00%
E 101-41500-3095 Computer Network Support	\$500.00	\$500.00	\$0	0.00%
E 101-41500-3220 Postage	\$1,500.00	\$1,000.00	(\$500)	-33.33%
E 101-41500-3230 Cell Phones	\$600.00	\$525.00	(\$75)	-12.50%
E 101-41500-3350 Conference/Meetings	\$1,000.00	\$1,000.00	\$0	0.00%
E 101-41500-3500 Printing Expense	\$750.00	\$750.00	\$0	0.00%
E 101-41500-3510 Legal Notices Publishing	\$1,000.00	\$1,250.00	\$250	25.00%
E 101-41500-3520 General Notices/Public Info	\$100.00	\$0.00	(\$100)	-100.00%
E 101-41500-3530 Ordinance Publication	\$500.00	\$500.00	\$0	0.00%
E 101-41500-3550 Codification	\$2,000.00	\$2,100.00	\$100	5.00%



City of Long Lake

2027 Operating Budget

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
E 101-41500-3610 General Liability Insurance	\$27,500.00	\$24,000.00	(\$3,500)	-12.73%
E 101-41500-3700 Insurance Broker Fee	\$3,500.00	\$3,500.00	\$0	0.00%
E 101-41500-4125 Copier Lease	\$1,900.00	\$4,500.00	\$2,600	136.84%
E 101-41500-4130 Postage Machine Maintenance	\$1,000.00	\$1,250.00	\$250	25.00%
E 101-41500-4140 Folder Inserter Machine Maint	\$550.00	\$600.00	\$50	9.09%
E 101-41500-4145 Bottled Water Service	\$200.00	\$300.00	\$100	50.00%
E 101-41500-4300 Miscellaneous	\$300.00	\$100.00	(\$200)	-66.67%
E 101-41500-4330 Dues and Subscriptions	\$4,500.00	\$4,900.00	\$400	8.89%
E 101-41500-4450 Food & Beverage (Mtgs/Trng)	\$750.00	\$500.00	(\$250)	-33.33%
E 101-41500-5700 Office Equip and Furnishings	\$2,000.00	\$1,750.00	(\$250)	-12.50%
E 101-41500-5710 Computer/Printer Replacement	\$5,000.00	\$800.00	(\$4,200)	-84.00%
<u>DEPT-CITY ATTORNEY</u>				
E 101-41610-3040 Legal Fees - Criminal	\$14,400.00	\$15,000.00	\$600	4.17%
E 101-41610-3120 Legal Fees - Civil	\$22,600.00	\$20,000.00	(\$2,600)	-11.50%
<u>DEPT-PLANNING</u>				
E 101-41910-1040 Planning Comm Salaries	\$2,900.00	\$2,000.00	(\$900)	-31.03%
E 101-41910-1220 FICA Tax	\$200.00	\$150.00	(\$50)	-25.00%
E 101-41910-1230 MN Paid Leave Tax	\$25.00	\$10.00	(\$15)	-60.00%
E 101-41910-3000 Professional Services	\$750.00	\$600.00	(\$150)	-20.00%
E 101-41910-3030 Engineering Fees	\$15,500.00	\$21,500.00	\$6,000	38.71%
E 101-41910-3032 General Planning	\$9,500.00	\$30,000.00	\$20,500	215.79%
E 101-41910-3510 Legal Notices Publishing	\$125.00	\$90.00	(\$35)	-28.00%
<u>DEPT-CITY HALL FACILITY</u>				
E 101-41940-3000 Professional Services	\$1,300.00	\$900.00	(\$400)	-30.77%
E 101-41940-3210 Telephone	\$800.00	\$900.00	\$100	12.50%
E 101-41940-3275 Internet	\$3,750.00	\$3,600.00	(\$150)	-4.00%
E 101-41940-3810 Electricity Expense	\$2,500.00	\$2,500.00	\$0	0.00%
E 101-41940-3820 City Utilities (Wtr,Swr,Storm)	\$950.00	\$950.00	\$0	0.00%
E 101-41940-3830 Natural Gas Expense	\$2,600.00	\$3,000.00	\$400	15.38%
E 101-41940-3840 Custodial & Waste Removal	\$3,900.00	\$4,800.00	\$900	23.08%
E 101-41940-4010 Building Maintenance & Repairs	\$17,500.00	\$7,500.00	(\$10,000)	-57.14%
E 101-41940-4015 Grounds Maintenance	\$200.00	\$850.00	\$650	325.00%
E 101-41940-7246 Transfer to Facilities Cap (440)	\$20,000.00	\$12,500.00	(\$7,500)	-37.50%
<u>DEPT-PUBLIC WORKS FACILITY</u>				
E 101-41942-3000 Professional Services	\$1,500.00	\$1,000.00	(\$500)	-33.33%
E 101-41942-3210 Telephone	\$1,000.00	\$500.00	(\$500)	-50.00%
E 101-41942-3235 Radios (Cty 800mhz)	\$1,050.00	\$1,100.00	\$50	4.76%
E 101-41942-3275 Internet	\$2,150.00	\$2,400.00	\$250	11.63%
E 101-41942-3810 Electricity Expense	\$13,000.00	\$13,000.00	\$0	0.00%
E 101-41942-3820 City Utilities (Wtr,Swr,Storm)	\$2,000.00	\$2,200.00	\$200	10.00%
E 101-41942-3830 Natural Gas Expense	\$12,500.00	\$16,000.00	\$3,500	28.00%
E 101-41942-3840 Custodial & Waste Removal	\$350.00	\$1,500.00	\$1,150	328.57%



City of Long Lake

2027 Operating Budget

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
E 101-41942-4010 Building Maintenance & Repairs	\$6,000.00	\$9,650.00	\$3,650	60.83%
E 101-41942-4015 Grounds Maintenance	\$50.00	\$150.00	\$100	200.00%
E 101-41942-7246 Transfer to Facilities Cap (440)	\$15,000.00	\$12,500.00	(\$2,500)	-16.67%
<u>DEPT-POLICE/PUBLIC SAFETY</u>				
E 101-42110-3120 Legal Fees - Civil	\$30,000.00	\$0.00	(\$30,000)	-100.00%
E 101-42110-3130 Subcontracted Police Svcs	\$350,850.00	\$362,000.00	\$11,150	3.18%
E 101-42110-3135 Fire Department Services	\$198,104.00	\$215,500.00	\$17,396	8.78%
E 101-42110-3180 Adult Corrections	\$246.00	\$250.00	\$4	1.63%
E 101-42110-3610 General Liability Insurance	\$0.00	\$6,250.00	\$6,250	100.00%
E 101-42110-4040 Equipment Maintenance/Repairs	\$16,650.00	\$8,000.00	(\$8,650)	-51.95%
E 101-42110-7243 Transfer to Fire Cap (462)	\$50,000.00	\$50,000.00	\$0	0.00%
<u>DEPT-INSPECTION</u>				
E 101-42400-3035 Bldg Inspection - Subcontract	\$37,000.00	\$22,000.00	(\$15,000)	-40.54%
E 101-42400-4055 MN Bldg Permit Surcharge Exp	\$3,000.00	\$2,800.00	(\$200)	-6.67%
<u>DEPT-PW FLEET</u>				
E 101-43000-2120 Motor Fuels	\$15,500.00	\$17,000.00	\$1,500	9.68%
E 101-43000-2150 Shop Supplies	\$2,250.00	\$3,250.00	\$1,000	44.44%
E 101-43000-3355 Motor Vehicle Lic & Reg	\$250.00	\$300.00	\$50	20.00%
E 101-43000-4040 Equipment Maintenance/Repairs	\$25,000.00	\$35,000.00	\$10,000	40.00%
E 101-43000-7242 Transfer to Fleet Cap (430)	\$30,000.00	\$125,000.00	\$95,000	316.67%
<u>DEPT-PW ADMINISTRATION</u>				
E 101-43050-1010 FT Public Works Salaries	\$158,000.00	\$183,200.00	\$25,200	15.95%
E 101-43050-1015 Part -Time PW Salaries	\$7,500.00	\$5,000.00	(\$2,500)	-33.33%
E 101-43050-1025 Public Works Overtime	\$1,000.00	\$5,000.00	\$4,000	400.00%
E 101-43050-1130 Insurance Opt-Out Pay	\$0.00	\$13,400.00	\$13,400	0.00%
E 101-43050-1210 PERA	\$11,000.00	\$14,500.00	\$3,500	31.82%
E 101-43050-1220 FICA Tax	\$12,000.00	\$15,800.00	\$3,800	31.67%
E 101-43050-1230 MN Paid Leave Tax	\$750.00	\$900.00	\$150	20.00%
E 101-43050-1310 Employer Paid Health Insurance	\$19,000.00	\$23,000.00	\$4,000	21.05%
E 101-43050-1510 Workers Comp Insurance Prem	\$15,000.00	\$5,000.00	(\$10,000)	-66.67%
E 101-43050-2010 Office Supplies	\$750.00	\$750.00	\$0	0.00%
E 101-43050-2080 Training and Education	\$4,500.00	\$4,000.00	(\$500)	-11.11%
E 101-43050-2050 Shop Supplies	\$0.00	\$2,000.00	\$2,000	100.00%
E 101-43050-3230 Cell Phones	\$2,000.00	\$2,650.00	\$650	32.50%
E 101-43050-3350 Conference/Meetings	\$500.00	\$700.00	\$200	40.00%
E 101-43050-3500 Printing Expense	\$0.00	\$1,250.00	\$1,250	100.00%
E 101-43050-3610 General Liability Ins	\$10,000.00	\$9,000.00	(\$1,000)	-10.00%
E 101-43050-5700 Office Equip and Furnishings	\$500.00	\$1,000.00	\$500	100.00%
E 101-43050-4170 Uniforms	\$1,500.00	\$2,000.00	\$500	33.33%
<u>DEPT-STREETS</u>				
E 101-43100-2220 Sidewalk Maint & Repairs	\$0.00	\$1,000.00	\$1,000	100.00%
E 101-43100-2240 Street Maint Materials	\$5,000.00	\$3,000.00	(\$2,000)	-40.00%



City of Long Lake

2027 Operating Budget

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
E 101-43100-2245 Sand/Salt Plowing Materials	\$8,500.00	\$9,000.00	\$500	5.88%
E 101-43100-2250 Landscape/Decor	\$7,000.00	\$7,500.00	\$500	7.14%
E 101-43100-2255 Tree Removal	\$25,000.00	\$15,000.00	(\$10,000)	-40.00%
E 101-43100-2260 Sign Repair Materials	\$2,000.00	\$5,000.00	\$3,000	150.00%
E 101-43100-3030 Engineering Fees	\$10,000.00	\$10,000.00	\$0	0.00%
E 101-43100-3815 Street Lighting Maint/Elect	\$30,500.00	\$3,250.00	(\$27,250)	-89.34%
E 101-43100-4040 Equipment Maintenance/Repairs	\$1,000.00	\$500.00	(\$500)	-50.00%
E 101-43100-4045 Insurance Claim Expense	\$1,000.00	\$1,000.00	\$0	0.00%
E 101-43100-7245 Transfer to Pavement Mgmt (420)	\$110,000.00	\$75,000.00	(\$35,000)	-31.82%
E 101-43100-7272 Transfer to Seal Coating (421)	\$30,000.00	\$60,000.00	\$30,000	100.00%
<u>DEPT-PARKS</u>				
E 101-45200-1050 Rink Attendant Pay	\$300.00	\$0.00	(\$300)	-100.00%
E 101-45200-1220 FICA Tax	\$50.00	\$0.00	(\$50)	-100.00%
E 101-45200-2150 Shop Supplies	\$1,000.00	\$1,000.00	\$0	0.00%
E 101-45200-2250 Landscape/Decor	\$500.00	\$1,000.00	\$500	100.00%
E 101-45200-2255 Tree Removal	\$10,000.00	\$25,000.00	\$15,000	150.00%
E 101-45200-2260 Sign Repair Materials	\$2,000.00	\$5,000.00	\$3,000	150.00%
E 101-45200-3810 Electricity Expense	\$5,000.00	\$5,000.00	\$0	0.00%
E 101-45200-3820 City Utilities (Wtr, Swr, Storm)	\$900.00	\$900.00	\$0	0.00%
E 101-45200-3830 Natural Gas Expense	\$2,000.00	\$2,000.00	\$0	0.00%
E 101-45200-3840 Custodial & Waste Removal	\$800.00	\$1,500.00	\$700	87.50%
E 101-45200-3880 Portable Toilet Rental	\$4,750.00	\$4,500.00	(\$250)	-5.26%
E 101-45200-4010 Building Maintenance & Repairs	\$2,000.00	\$2,000.00	\$0	0.00%
E 101-45200-4015 Grounds Maintenance	\$5,000.00	\$10,500.00	\$5,500	110.00%
E 101-45200-4020 Lake/Beach Maintenance	\$0.00	\$1,500.00	\$1,500	100.00%
E 101-45200-4040 Equipment Maintenance/Repairs	\$4,500.00	\$12,000.00	\$7,500	166.67%
E 101-45200-7222 Transfer to Lake Quality (213)	\$2,000.00	\$5,000.00	\$3,000	150.00%
E 101-45200-7249 Transfer to Parks/Trails (452)	\$20,000.00	\$75,000.00	\$55,000	275.00%
	<u>\$1,929,000.00</u>	<u>\$2,138,000.00</u>	<u>\$209,000.00</u>	<u>10.83%</u>



City of Long Lake

2027 Operating Budget

ENTERPRISE FUNDS

Water Fund (601)

	2026 <u>Budget</u>	2027 <u>Budget</u>	<u>Budget Change (\$)</u>	<u>Budget Change (%)</u>
REVENUE	\$391,750.00	\$390,000.00	(\$1,750)	-0.45%
EXPENSE	\$526,750.00	\$536,000.00	\$9,250	1.76%
P&L	(\$135,000.00)	(\$146,000.00)	(\$11,000.00)	-7.53%
R 601-36210 Interest Earnings	\$16,250.00	\$10,250.00	(\$6,000)	-36.92%
R 601-37100 Water Billings	\$342,000.00	\$346,250.00	\$4,250	1.24%
R 601-37105 Water Sales to Orono	\$23,000.00	\$22,000.00	(\$1,000)	-4.35%
R 601-37160 Water Penalty	\$500.00	\$500.00	\$0	0.00%
R 601-37170 MDH Water Test Fee	\$10,000.00	\$11,000.00	\$1,000	10.00%
E 601-49400-1010 FT Public Works Salaries	\$63,500.00	\$64,750.00	\$1,250	1.97%
E 601-49400-1070 On-Call Pay	\$5,650.00	\$7,000.00	\$1,350	23.89%
E 601-49400-1210 PERA	\$4,950.00	\$5,475.00	\$525	10.61%
E 601-49400-1220 FICA Tax	\$5,050.00	\$5,600.00	\$550	10.89%
E 601-49400-1230 MN Paid Leave Tax	\$300.00	\$325.00	\$25	8.33%
E 601-49400-1310 Employer Paid Health Insurance	\$7,550.00	\$6,300.00	(\$1,250)	-16.56%
E 601-49400-1510 Workers Comp Insurance Prem	\$5,500.00	\$3,000.00	(\$2,500)	-45.45%
E 601-49400-2010 Office Supplies	\$150.00	\$500.00	\$350	233.33%
E 601-49400-2080 Training and Education	\$1,500.00	\$1,500.00	\$0	0.00%
E 601-49400-2150 Shop Supplies	\$500.00	\$500.00	\$0	0.00%
E 601-49400-2160 Chemicals and Chem Products	\$40,000.00	\$37,000.00	(\$3,000)	-7.50%
E 601-49400-2205 Water Meter Purchases	\$2,000.00	\$2,000.00	\$0	0.00%
E 601-49400-2255 Tree Removal	\$10,000.00	\$5,000.00	(\$5,000)	-50.00%
E 601-49400-3000 Professional Services	\$1,250.00	\$750.00	(\$500)	-40.00%
E 601-49400-3030 Engineering Fees	\$5,000.00	\$3,000.00	(\$2,000)	-40.00%
E 601-49400-3090 Software Support	\$6,000.00	\$7,000.00	\$1,000	16.67%
E 601-49400-3120 Legal Fees - Civil	\$750.00	\$250.00	(\$500)	-66.67%
E 601-49400-3220 Postage	\$2,400.00	\$2,400.00	\$0	0.00%
E 601-49400-3350 Conference/Meetings	\$550.00	\$600.00	\$50	9.09%
E 601-49400-3510 Legal Notices Publishing	\$1,250.00	\$1,250.00	\$0	0.00%
E 601-49400-3610 General Liability Ins	\$3,500.00	\$3,250.00	(\$250)	-7.14%
E 601-49400-3810 Electricity Expense	\$40,000.00	\$40,000.00	\$0	0.00%
E 601-49400-3820 City Utilities (Wtr,Swr,Storm)	\$750.00	\$750.00	\$0	0.00%
E 601-49400-3825 Water Testing/Reporting Expense	\$1,000.00	\$1,500.00	\$500	50.00%
E 601-49400-3831 Generator Fuel Expense	\$800.00	\$750.00	(\$50)	-6.25%
E 601-49400-3855 Gopher One Locates Expense	\$1,000.00	\$1,200.00	\$200	20.00%
E 601-49400-4010 Building Maintenance & Repairs	\$750.00	\$700.00	(\$50)	-6.67%
E 601-49400-4040 Equipment Maintenance/Repairs	\$28,000.00	\$27,250.00	(\$750)	-2.68%
E 601-49400-4065 Water Main Break	\$30,000.00	\$30,000.00	\$0	0.00%
E 601-49400-4070 Water/Sewer Easements	\$500.00	\$500.00	\$0	0.00%
E 601-49400-4200 Depreciation	\$134,500.00	\$147,000.00	\$12,500	9.29%
E 601-49400-4320 Utility Overprmts/Uncollectable	\$1,750.00	\$2,000.00	\$250	14.29%
E 601-49400-4330 Dues and Subscriptions	\$240.00	\$300.00	\$60	25.00%



City of Long Lake

2027 Operating Budget

	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>Budget Change (\$)</u>	<u>Budget Change (%)</u>
E 601-49400-4400 MDH Water Act Fees Remitted	\$11,600.00	\$11,600.00	\$0	0.00%
E 601-49400-5000 Capital Outlay	\$12,000.00	\$20,000.00	\$8,000	66.67%
E 601-49400-6010 Debt Srv Bond Principal	\$76,500.00	\$77,000.00	\$500	0.65%
E 601-49400-6110 Bond Interest	\$20,000.00	\$18,000.00	(\$2,000)	-10.00%
<u>Sewer Fund (602)</u>				
REVENUE	\$800,000.00	\$790,000.00	(\$10,000)	-1.25%
EXPENSE	\$800,000.00	\$778,500.00	(\$21,500)	-2.69%
P&L	\$0.00	\$11,500.00	\$11,500.00	
R 602-34401 Orono Sewerage Sales	\$25,000.00	\$35,000.00	\$10,000	40.00%
R 602-36210 Interest Earnings	\$4,000.00	\$3,800.00	(\$200)	-5.00%
R 602-37200 Sanitary Sewer Billings	\$335,500.00	\$337,400.00	\$1,900	0.57%
R 602-37210 MetCouncil Sewer Treatment Fee	\$434,625.00	\$412,850.00	(\$21,775)	-5.01%
R 602-37260 Sewer Penalty	\$875.00	\$950.00	\$75	8.57%
E 602-49450-1010 FT Public Works Salaries	\$47,500.00	\$48,500.00	\$1,000	2.11%
E 602-49450-1070 On-Call Pay	\$5,650.00	\$7,000.00	\$1,350	23.89%
E 602-49450-1210 PERA	\$3,825.00	\$4,200.00	\$375	9.80%
E 602-49450-1220 FICA Tax	\$3,900.00	\$4,300.00	\$400	10.26%
E 602-49450-1230 MN Paid Leave Tax	\$225.00	\$250.00	\$25	11.11%
E 602-49450-1310 Employer Paid Health Insurance	\$5,650.00	\$4,500.00	(\$1,150)	-20.35%
E 602-49450-1510 Workers Comp Insurance Prem	\$5,500.00	\$3,500.00	(\$2,000)	-36.36%
E 602-49450-2010 Office Supplies	\$200.00	\$200.00	\$0	0.00%
E 602-49450-2080 Training and Education	\$1,500.00	\$1,500.00	\$0	0.00%
E 602-49450-2150 Shop Supplies	\$500.00	\$500.00	\$0	0.00%
E 602-49450-3000 Professional Services	\$2,500.00	\$2,000.00	(\$500)	-20.00%
E 602-49450-3030 Engineering Fees	\$38,000.00	\$50,000.00	\$12,000	31.58%
E 602-49450-3090 Software Support	\$4,000.00	\$4,500.00	\$500	12.50%
E 602-49450-3100 MCES Sewer Treatment	\$434,625.00	\$412,850.00	(\$21,775)	-5.01%
E 602-49450-3120 Legal Fees - Civil	\$500.00	\$250.00	(\$250)	-50.00%
E 602-49450-3220 Postage	\$2,400.00	\$2,400.00	\$0	0.00%
E 602-49450-3350 Conference/Meetings	\$550.00	\$500.00	(\$50)	-9.09%
E 602-49450-3510 Legal Notices Publishing	\$50.00	\$1,000.00	\$950	1900.00%
E 602-49450-3610 General Liability Ins	\$775.00	\$650.00	(\$125)	-16.13%
E 602-49450-3810 Electricity Expense	\$5,800.00	\$5,500.00	(\$300)	-5.17%
E 602-49450-3830 Natural Gas Expense	\$1,250.00	\$1,250.00	\$0	0.00%
E 602-49450-4040 Equipment Maintenance/Repairss	\$6,000.00	\$2,500.00	(\$3,500)	-58.33%
E 602-49450-4060 Clean/Televise Sewer Lines	\$10,000.00	\$5,000.00	(\$5,000)	-50.00%
E 602-49450-4070 Water/Sewer Easements	\$1,400.00	\$1,400.00	\$0	0.00%
E 602-49450-4200 Depreciation	\$75,500.00	\$76,500.00	\$1,000	1.32%
E 602-49450-4330 Dues and Subscriptions	\$500.00	\$250.00	(\$250)	-50.00%
E 602-49450-4410 MCES SAC Charge Expense	\$2,500.00	\$2,500.00	\$0	0.00%
E 602-49450-5000 Capital Outlay	\$80,000.00	\$75,000.00	(\$5,000)	-6.25%
E 602-49450-6010 Debt Srv Bond Principal	\$50,200.00	\$52,000.00	\$1,800	3.59%
E 602-49450-6110 Bond Interest	\$9,000.00	\$8,000.00	(\$1,000)	-11.11%



City of Long Lake

2027 Operating Budget

	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>Budget Change (\$)</u>	<u>Budget Change (%)</u>
<u>Storm Fund (603)</u>				
REVENUE	\$98,000.00	\$117,000.00	\$19,000	19.39%
EXPENSE	\$98,000.00	\$123,500.00	\$25,500	26.02%
P&L	\$0.00	(\$6,500.00)	(\$6,500.00)	
R 603-36210 Interest Earnings	\$3,000.00	\$1,800.00	(\$1,200)	-40.00%
R 603-37300 Surface Water Mgmt Billings	\$94,800.00	\$115,000.00	\$20,200	21.31%
R 603-37360 Surface Water Penalty	\$200.00	\$200.00	\$0	0.00%
E 603-43150-1010 FT Public Works Salaries	\$47,500.00	\$48,500.00	\$1,000	2.11%
E 603-43150-1210 PERA	\$3,200.00	\$3,700.00	\$500	15.63%
E 603-43150-1220 FICA Tax	\$3,250.00	\$3,785.00	\$535	16.46%
E 603-43150-1230 MN Paid Leave Tax	\$200.00	\$215.00	\$15	7.50%
E 603-43150-1310 Employer Paid Health Insurance	\$5,500.00	\$4,500.00	(\$1,000)	-18.18%
E 603-43150-3030 Engineering Fees	\$600.00	\$800.00	\$200	33.33%
E 603-43150-3090 Software Support	\$750.00	\$900.00	\$150	20.00%
E 603-43150-4040 Equipment Maintenance/Repairs	\$1,250.00	\$25,000.00	\$23,750	1900.00%
E 603-43150-4200 Depreciation	\$23,150.00	\$23,000.00	(\$150)	-0.65%
E 603-43150-6010 Debt Srv Bond Principal	\$11,550.00	\$12,400.00	\$850	7.36%
E 603-43150-6110 Bond Interest	\$1,050.00	\$700.00	(\$350)	-33.33%
<u>Recycling Fund (604)</u>				
REVENUE	\$88,500.00	\$90,800.00	\$2,300	2.60%
EXPENSE	\$86,700.00	\$90,800.00	\$4,100	4.73%
P&L	\$1,800.00	\$0.00	(\$1,800.00)	
R 604-33640 Recycling Grant	\$2,250.00	\$5,000.00	\$2,750	122.22%
R 604-36210 Interest Earnings	\$0.00	\$200.00	\$200	0.00%
R 604-37400 Res Recycling Billings	\$53,650.00	\$52,950.00	(\$700)	-1.30%
R 604-37460 Recycling Penalty	\$100.00	\$150.00	\$50	50.00%
R 604-38000 Organics Recycling Billings	\$32,500.00	\$32,500.00	\$0	0.00%
E 604-43200-3890 Res Curb Recycling	\$46,700.00	\$49,000.00	\$2,300	4.93%
E 604-43200-3895 Res Organic Recycling	\$31,300.00	\$32,800.00	\$1,500	4.79%
E 604-43200-3897 Community Yard Waste	\$8,700.00	\$9,000.00	\$300	3.45%



City of Long Lake

2027 Operating Budget

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
<u>CAPITAL IMPROVEMENT FUNDS</u>				
<u>Lake Quality Improvement Fund (213)</u>				
R 213-39201 Transfer from General Fund	#REF!	#REF!	#REF!	100.00%
<u>General Capital Project Fund (401)</u>				
R 401-39201 Transfer from General Fund	\$0.00	\$0.00	\$0	0.00%
E 401-48110-5000 Capital Outlay	\$0.00	\$0.00	\$0	0.00%
<u>Pavement Management/Seal Coating Funds (420/421)</u>				
REVENUE	430,000.00	433,000.00	\$3,000	0.70%
EXPENSE	0.00	1,383,000.00	\$1,383,000	100.00%
P&L	\$430,000.00	(\$950,000.00)	-\$1,380,000.00	-320.93%
R 420-33423 Small Cities Assistance Aid	\$28,000.00	\$20,000.00	(\$8,000)	-28.57%
R 420-36210 Interest Earnings	\$0.00	\$10,000.00	\$10,000	0.00%
R 420-36222 T Mobile Cell Tower Lease	\$40,500.00	\$41,700.00	\$1,200	2.96%
R 420-36225 Crown Castle USA (Sprint)	\$36,500.00	\$37,000.00	\$500	1.37%
R 420-36226 Dish Ground Lease (1345 Wayz)	\$5,000.00	\$0.00	(\$5,000)	-100.00%
R 420-36237 Franchise Fees - CenterPoint	\$85,000.00	\$89,300.00	\$4,300	5.06%
R 420-36238 Franchise Fees - Xcel Energy	\$95,000.00	\$100,000.00	\$5,000	5.26%
R 420-39201 Transfer from General Fund	\$110,000.00	\$75,000.00	(\$35,000)	-31.82%
R 421-39201 Transfer from General Fund	\$30,000.00	\$60,000.00	\$30,000	100.00%
E 421-43122-4080 Pvmnt Mgmt - Seal Coating/Patch	\$0.00	\$80,000.00	\$80,000	100.00%
E 420-43121-4085 Pvmnt Mgmt - Reconstruction	\$0.00	\$500,000.00	\$500,000	100.00%
E 420-43121-3510 Legal Notices Publishing	\$0.00	\$2,500.00	\$2,500	0.00%
E 420-43121-3030 Engineering Fees	\$0.00	\$800,500.00	\$800,500	100.00%
<u>Fleet Capital Fund (430)</u>				
R 430-39201 Transfer from General Fund	\$30,000.00	\$125,000.00	\$95,000	316.67%
E 430-48110-5000 Capital Outlay	\$30,000.00	\$300,000.00	\$270,000	900.00%
<u>City Facilities Capital Fund (440)</u>				
R 440-39201 Transfer from General Fund	\$35,000.00	\$25,000.00	(\$10,000)	-28.57%
<u>Parks/Trails Capital Fund (452)</u>				
R 452-39201 Transfer from General Fund	\$20,000.00	\$75,000.00	\$55,000	275.00%
E 452-48200-5300 Improvements Other Than Bldgs	\$25,000.00	\$275,000.00	\$250,000	1000.00%
<u>Fire Capital Fund (462)</u>				
R 462-39201 Transfer from General Fund	\$50,000.00	\$50,000.00	\$0	0.00%
R 462-39203 Transfer from Other Fund	\$0.00	\$160,000.00	\$160,000	100.00%



City of Long Lake

2027 Operating Budget

DEBT FUNDS

TIF Funds

	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>Budget</u> <u>Change (\$)</u>	<u>Budget</u> <u>Change (%)</u>
REVENUE	109,000.00	141,000.00	\$32,000	29.36%
EXPENSE	99,900.00	128,400.00	\$28,500	28.53%
P&L	\$9,100.00	\$12,600.00	\$3,500.00	0.00%
R 380-31060 TIF Dist #1-9 Proj #1657	\$108,984.40	\$140,630.00	\$31,646	29.04%
R 380-36210 Interest Earnings	\$15.60	\$370.00	\$354	2271.79%
E 380-47090-3000 Professional Services	\$900.00	\$950.00	\$50	5.56%
E 380-47090-3055 Developer TIF Note Payments	\$98,085.96	\$126,570.00	\$28,484	29.04%
E 380-47090-3060 County TIF Admin Fees	\$914.04	\$880.00	(\$34)	-3.72%

Debt Funds

REVENUE	94,931.22	51,000.00	(\$43,931)	-46.28%
EXPENSE	94,480.00	97,000.00	\$2,520	2.67%
P&L	\$451.22	(\$46,000.00)	-\$46,451.22	0.00%
R 393-31010 Current Ad Valorem Taxes	\$45,457.09	\$0.00	(\$45,457)	-100.00%
R 393-36128 Levy #19513 Watertown Rd Imp	\$6,950.00	\$7,100.00	\$150	2.16%
R 393-36210 Interest Earnings	\$0.00	\$200.00	\$200	0.00%
R 394-31010 Current Ad Valorem Taxes	\$42,524.13	\$43,521.63	\$998	2.35%
R 394-31030 Current Personal Prop	\$0.00	\$50.00	\$50	100.00%
R 394-31040 Fiscal Disparities	\$0.00	\$125.00	\$125	100.00%
R 394-36210 Interest Earnings	\$0.00	\$3.37	\$3	100.00%
E 393-48111-6010 Debt Srv Bond Principal	\$50,000.00	\$55,000.00	\$5,000	10.00%
E 393-48111-6110 Bond Interest	\$2,500.00	\$550.00	(\$1,950)	-78.00%
E 393-48111-6200 Fiscal Agent Fees	\$505.00	\$575.00	\$70	13.86%
E 394-48112-6010 Debt Srv Bond Principal	\$32,000.00	\$33,075.00	\$1,075	3.36%
E 394-48112-6110 Bond Interest	\$9,000.00	\$7,225.00	(\$1,775)	-19.72%
E 394-48112-6200 Fiscal Agent Fees	\$475.00	\$575.00	\$100	21.05%



2027 Budget

2027-2032 Capital Improvement Plan



City of Long Lake

2027-2032 Capital Improvement Plan

<u>Project Description</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
Lake Quality Improvement Fund (213)						
Water Quality	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Long Lake Alum Treatment				\$50,000		
General Capital Project Fund (401)						
2050 Comprehensive Plan	\$25,000	\$25,000				
Pavement Management (420)						
Future Bond Payments		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Pavement Management Plan	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Seal Coating Funds (421)						
Seal Coating Projects	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Fleet Capital Fund (430)						
Public Works Plow Truck	\$125,000	\$125,000				
Public Works Vehicles		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
City Facilities Capital Fund (440)						
City Hall Painting		\$45,000				
City Hall Flooring					\$30,000	\$30,000
Public Works Shop AC/Heat			\$70,000			
Public Works Cold Storage Lighting			\$30,000			
Parks/Trails Fund (452)						
Replace Trail Signs	\$5,000					
Replace Trash Cans	\$10,000	\$10,000	\$10,000			
Holbrook Hockey Rink Improv	\$100,000	\$100,000				
Trail Paving and Repairs		\$55,000	\$25,000	\$30,000		
Hardin Park Tennis Court Res	\$20,000					\$25,000
Dexter Playground Equipment					\$350,000	\$350,000
Fire Capital Fund (462)						
Station 1 Capital Improvemen	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Station 1 Roof Replacement				\$400,000	\$100,000	
Water Fund (601)						
Well #1 Replacement						
Water Tower Painting and Rehab		\$120,000	\$345,000			
Sewer Fund (602/802)						
Sanitary Sewer Lining Project	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Storm Water Fund (603)						
MCWS Storm Water Projects	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL CAPITAL COSTS	\$800,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,175,000



2027 Budget Fund Transfers



City of Long Lake

2027 Fund Transfers

DEPARTMENT TRANSFERS (as budgeted)

DEPT-CITY HALL FACILITY

E 101-41940-7246 Transfer to City Facilities Capital Fund (440) \$12,500.00

DEPT-PUBLIC WORKS FACILITY

E 101-41942-7246 Transfer to Facilities Capital Fund (440) \$12,500.00

DEPT-POLICE/PUBLIC SAFETY

E 101-42110-7243 Transfer to Fire Capital Fund (462) \$50,000.00

DEPT-PW FLEET

E 101-43000-7242 Transfer to Fleet Capital Fund (430) \$125,000.00

DEPT-STREETS

E 101-43100-7245 Transfer to Pavement Mgmt (420) \$75,000.00

E 101-43100-7272 Transfer to Seal Coating (421) \$60,000.00

DEPT-PARKS/TRAILS

E 101-45200-7249 Transfer to Parks/Trails Capital Fund (452) \$75,000.00

E 101-45200-7222 Transfer to Lake Quality (213) \$5,000.00

\$415,000.00

INTERFUND TRANSFERS

FROM-LONG LAKE FIRE FUND (205) to SHORELINE CAPITAL FUND (462)

E 205-42280-7243 Alloc Capital Funds to 420 (Pavement Mgmt) ~ \$160,000

R 462-39203 Transfer from Other Fund

City of Long Lake Pay Plan

2026

City Position Description	Step 1 (86%)	Step 2 (88%)	Step 3 (90%)	Step 4 (92%)	Step 5 (94%)	Step 6 (96%)	Step 7 (98%)	Step 8 (100%)	Position Annual	Current Step Annual Salary
Exempt Employees (Annual Salary)										
City Administrator	109,563	112,111	114,659	117,207	119,755	122,303	124,851	127,399	\$127,398.50	
PW Director	93,644	95,822	98,000	100,178	102,356	104,533	106,711	108,889	\$108,888.94	
City Clerk/Zoning Administrator	84,274	86,234	88,194	90,154	92,114	94,074	96,034	97,994	\$97,993.52	

Non-Exempt Employees (Hourly Wage)

PW Lead Maint Worker	\$ 38.08	\$ 38.97	\$ 39.85	\$ 40.74	\$ 41.62	\$ 42.51	\$ 43.39	44.28	\$92,102.40	
PW Maint Worker II	\$ 33.51	\$ 34.29	\$ 35.07	\$ 35.85	\$ 36.63	\$ 37.41	\$ 38.19	38.97	\$81,057.60	
PW Maint Worker I	\$ 29.50	\$ 30.18	\$ 30.87	\$ 31.56	\$ 32.24	\$ 32.93	\$ 33.61	34.30	\$71,344.00	\$68,340.42
PW Maint Worker	\$ 24.86	\$ 25.44	\$ 26.02	\$ 26.60	\$ 27.18	\$ 27.75	\$ 28.33	28.91	\$60,132.80	\$56,362.47
Administrative Assistant	\$ 23.77	\$ 24.32	\$ 24.88	\$ 25.43	\$ 25.98	\$ 26.53	\$ 27.09	27.64	\$57,491.20	\$51,517.86

Seasonal Employees (Hourly Wage)

On Call Snowplow Operator	\$ 50.00
Seasonal Maintenance Worker	\$ 21.50

Council Salaries (Annual Salary)

Mayor	\$ 3,600
Councilmember	\$ 3,000

2027

City Position Description	Step 1 (86%)	Step 2 (88%)	Step 3 (90%)	Step 4 (92%)	Step 5 (94%)	Step 6 (96%)	Step 7 (98%)	Step 8 (100%)	Position Annual Salary	Current Step Annual Salary
Exempt Employees (Annual Salary)										
City Administrator	\$ 112,850	\$ 115,474	\$ 118,098	\$ 120,723	\$ 123,347	\$ 125,972	\$ 128,596	\$ 131,220	\$131,220	\$115,474
PW Director	\$ 96,454	\$ 98,697	\$ 100,940	\$ 103,183	\$ 105,426	\$ 107,669	\$ 109,912	\$ 112,156	\$112,156	
City Clerk/Zoning Administrator	\$ 86,803	\$ 88,821	\$ 90,840	\$ 92,859	\$ 94,877	\$ 96,896	\$ 98,915	\$ 100,933	\$100,933	

Non-Exempt Employees (Hourly Wage)

Lead Maint Worker	\$ 39.22	\$ 40.14	\$ 41.05	\$ 41.96	\$ 42.87	\$ 43.78	\$ 44.70	45.61	\$94,865	\$ 83,481.62
PW Maint Worker II	\$ 34.52	\$ 35.32	\$ 36.13	\$ 36.93	\$ 37.73	\$ 38.53	\$ 39.34	40.14	\$83,489	
PW Maint Worker I	\$ 30.38	\$ 31.09	\$ 31.80	\$ 32.50	\$ 33.21	\$ 33.92	\$ 34.62	35.33	\$73,484	\$ 70,544.95
PW Maint Worker	\$ 25.61	\$ 26.20	\$ 26.80	\$ 27.40	\$ 27.99	\$ 28.59	\$ 29.18	29.78	\$61,937	\$ 57,625.03
Administrative Assistant	\$ 24.48	\$ 25.05	\$ 25.62	\$ 26.19	\$ 26.76	\$ 27.33	\$ 27.90	28.47	\$59,216	\$ 53,294.34

Seasonal Employees (Hourly Wage)

On Call Snowplow Operator	\$ 50.00
Seasonal Maintenance Worker	\$ 21.50

Council Salaries (Annual Salary)

Mayor	\$ 4,800
Councilmember	\$ 4,000

101-41500	\$248,383.93
101-43050	\$183,221.34
601-49400	\$64,761.44
602-49450	\$48,571.08
603-49450	\$48,571.08

Tax Rate Calculation and Scenarios

1,892,575.00	Property Tax Revenue
43,521.63	Debt Levy(s)
1,936,096.63	Total Tax Levy
60,000.00	Fiscal Disparities (Henn County Table III Pay 2027.pdf)
5,474,007.00	Estimated Adjusted Net Tax Capacity

Tax levy (total) + Fiscal disparities = X
1,996,097

*Henn Cty Proposed 2027 NTC City.pdf (under Values and Rates)

X / Tax Capacity = tax rate

36.465% Tax Rate

34.031% Prior Year Tax Rate

\$ 1,815,481.00 Prior Year Levy (Inc Bonded Indebtedness)

2026 Levy (Inc Debt Levy)	General Fund Expense	Debt Service	Less General Fund Revenue	2027 Levy	Tax Rate	Tax Rate Change	Levy % Increase	
\$ 1,815,481.00	\$ 2,188,000	\$ 43,521.63	\$ 185,425	\$ 2,046,096.63	37.378%	3.347%	12.703%	
\$ 1,815,481.00	\$ 2,163,000	\$ 43,521.63	\$ 185,425	\$ 2,021,096.63	36.922%	2.891%	11.326%	
\$ 1,815,481.00	\$ 2,138,000	\$ 43,521.63	\$ 185,425	\$ 1,996,096.63	36.465%	2.434%	9.9%	As Budgeted
\$ 1,815,481.00	\$ 2,113,000	\$ 43,521.63	\$ 185,425	\$ 1,971,096.63	36.008%	1.977%	8.572%	
\$ 1,815,481.00	\$ 2,088,000	\$ 43,521.63	\$ 185,425	\$ 1,946,096.63	35.552%	1.521%	7.195%	
\$ 1,815,481.00	\$ 2,063,000	\$ 43,521.63	\$ 185,425	\$ 1,921,096.63	35.095%	1.064%	5.818%	
\$ 1,815,481.00	\$ 2,038,000	\$ 43,521.63	\$ 185,425	\$ 1,896,096.63	34.638%	0.607%	4.440%	
\$ 1,815,481.00	\$ 1,988,000	\$ 43,521.63	\$ 185,425	\$ 1,846,096.63	33.725%	-0.306%	1.686%	

=values to enter